

CHAPTER NO. 889

SENATE BILL NO. 2894

By Henry, Jordan, Crowe

Substituted for: House Bill No. 2537

By Kernell

AN ACT To amend Tennessee Code Annotated, Sections 3-6-104 and 3-6-113, relative to not requiring unpaid lobbyists to pay the privilege tax on occupations for such lobbying.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 3-6-104, is amended by adding the following as a new subsection (g):


(g)(1) Effective with the occupational privilege tax due and payable June 1, 1997, a person who engages in lobbying without pay or any consideration or who engages in lobbying and receives only reimbursement for actual out-of-pocket personal expenses shall not be levied the occupational privilege tax on lobbyists imposed by Section 67-4-1702(a)(1). For purposes of this subsection, "out-of-pocket personal expenses" include such things as the lobby registration fee, Legislative Information Services material, copying expenses, transportation, parking fees and food incurred while actually engaged in lobbying. Transportation, parking fees, and food shall be limited to the expenses allowed for such items in the Comprehensive State Travel Regulations. No such reimbursed expenses shall be for the benefit of any public official except informational materials as in subsection 3-6-114(b)(2) and all persons covered by this subsection shall comply with all provisions of this chapter.

(2) The provisions of subdivision (1) shall have retroactive application to those lobbyists to which subdivision (1) applied for the privilege tax that was due and payable June 1, 1997. It is the legislative intent that no such privilege tax shall be levied against nor collected from such persons nor shall any penalty or interest be assessed for failure to file such tax by June 1, 1997. Any tax due and payable on such date which has been paid by such a lobbyist prior to the effective date of this act shall be refunded to such person upon an application for a refund being filed by such person with the Department of Revenue.

SECTION 2. Tennessee Code Annotated, Section 3-6-113, is amended by deleting the words "and therefore" and substituting instead the words "or is".

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

PASSED: April 16, 1998

APPROVED this day of 1998

DON SUNDQUIST, GOVERNOR

Pursuant to Article III, Section 18, of the Constitution of the State of Tennessee, the Governor had Senate Bill No. 2894 in his possession longer than ten (10) days, so therefore the bill becomes law without the Governor's signature.